

Exhibit K Cause #

51 Am. Jur. 2d Licenses and Permits § 7

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Licenses and Permits

Jill Gustafson, J.D.

II. Power to Require License

A. In General

§ 7. Taxing power of state

[Topic Summary](#) | [Correlation Table](#) | [References](#)

West's Key Number Digest

West's Key Number Digest, [Licenses](#)  3 to 5.1

A.L.R. Library

[Validity of state or municipal tax or license fee upon occupation of practicing law, 50 A.L.R.4th 467](#)

[Validity and construction of license tax or fee, or business privilege or occupational tax, on persons renting or leasing out real estate, 93 A.L.R.2d 1136](#)

[Validity of statute or ordinance requiring real-estate brokers to procure license, 39 A.L.R.2d 606](#)

License charges may be imposed for regulation, or for revenue, or for both.¹

A state may not impose a charge for the enjoyment of a right granted by the United States Constitution.²

In some situations, the legislature may direct that license fees be paid over to a private corporation for compensation for services in carrying out the laws or be paid for the compensation of persons suffering damage from the thing licensed.³

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Footnotes

¹ [State v. Kartus, 230 Ala. 352, 162 So. 533, 101 A.L.R. 1336 \(1935\); State v. Byles, 93 Ark. 612, 126 S.W. 94 \(1910\); Interstate Business Exch. Corp. v. City and County of Denver, 68 Colo. 318, 190 P. 508 \(1920\); City of Lebanon Junction v. Celco Partnership, 80 S.W.3d 761 \(Ky. Ct. App. 2001\); Johnson v. City of Great Falls, 38 Mont. 369, 99 P. 1059 \(1909\); Loudoun County v. Parker, 205 Va. 357, 136 S.E.2d 805 \(1964\); City of Seattle v. Dencker, 58 Wash.](#)

501, 108 P. 1086 (1910).

As to distinguishing between revenue and regulatory purposes, see § 12.

- ² [Murdock v. Com. of Pennsylvania](#), 319 U.S. 105, 63 S. Ct. 870, 87 L. Ed. 1292, 146 A.L.R. 81 (1943).
As to such restrictions, see §§ [16](#) to [34](#).
As to the restrictions of law on the power of taxation, generally, see [Am. Jur. 2d, State and Local Taxation](#) §§ 1 et seq.
- ³ [Nicchia v. People of State of New York](#), 254 U.S. 228, 41 S. Ct. 103, 65 L. Ed. 235, 13 A.L.R. 826 (1920); [State v. Anderson](#), 144 Tenn. 564, 234 S.W. 768, 19 A.L.R. 180 (1920).

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